

SWIDLER BERLIN LLP

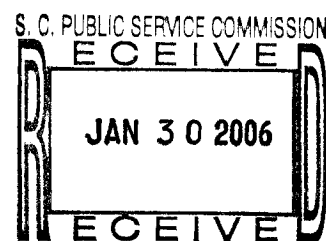
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January 27, 2006

ORIGINAL

BY OVERNIGHT MAIL

Bruce F. Duke
Executive Director
South Carolina Public Service Commission
Saluda Building
101 Executive Center Drive
Columbia, SC 29210



Re: Consummation Notice for Restructuring
McLeodUSA Telecommunications Services, Inc.

Dear Director Duke:

McLeodUSA Telecommunications Services, Inc., through its undersigned counsel, is pleased to advise the Commission that the restructuring described to the Commission in the notice letter filed on October 26, 2005 was consummated on January 6, 2006 and the Company successfully emerged from bankruptcy on that date.

An original and fifteen (15) copies of this letter are enclosed. Please date stamp and ~~initial~~ return the enclosed extra copy of this letter. Please do not hesitate to call us if you have any questions regarding this matter.

Respectfully submitted,

Danielle Burt / T.L.B.

Jean L. Kiddoo
Danielle C. Burt

Counsel for McLeodUSA
Telecommunications Services, Inc.

cc: William Haas (McLeod)